



A BROCHURE ON

# TRADE FACILITATION MEASURES FOR EASE OF DOING BUSINESS

TAKEN UP BY  
THE CUSTOMS PREVENTIVE COMMISSIONERATE, VIJAYAWADA







Since its introduction vide Finance Act, 2011, all the importers & Exporters of this Commissionerate are self-assessing their import or export cargo w.r.t. classification, valuation, exemption benefits and to the duty.



**RISK MANAGEMENT SYSTEM**

In line with Board’s Circular No. 23/2013-Cus dated 24<sup>th</sup> June,2013, the Risk Management System is implemented and 100% operational in this Commissionerate meeting its objectives and principles of

- ✚ striking optimal balance between facilitation & enforcement in promoting culture of compliance.
- ✚ effective utilization of available human resources to match workload
- ✚ proper & expeditious implementation of controls over export under applicable Allied Acts and Rules;
- ✚ ensuring proper and speedy disbursement of drawback and other export incentives.



**ON SITE POST CLEARANCE AUDIT (OSPCA)**

It is a facility

- Aimed at doing verification of correctness of self assessment at the premises of Importers and Exporters.
- Creating an environment of enhanced compliance on the part of importers and exporters.

- Paving way for greater trade facilitation and faster Customs clearance of import / export goods.



**Documents required for Import/ Export –**

To make documentation more easier and clearance more faster, number of documents required for export & import are reduced to three namely **electronic declaration, Invoice cum packing list & Bill of Lading.**



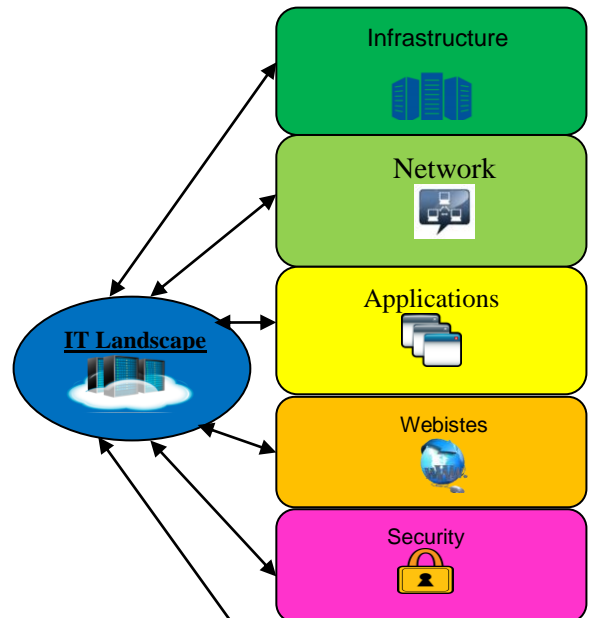
**Deferred duty payment for select categories of importers and exporters**

This provision of releasing of Import or Export cargo with deferment in payment of duty shall become handy for speedier clearance and improved liquidity in hands of the Importer and Exporter.



**CURRENT IT LANDSCAPE**

With 24 X 7 availability of IT Services and 99% system uptime & update, a prosperous right platform is created in ease of doing their imports and Exports at Custom Houses/ICDs of this Commissionerate.



Outreach





## **DIGITAL CUSTOM**

### **Indian Customs EDI Systems (ICES):**

With the best Infrastructure facilities at their reach, the ICES software is utilised fully by all Liners, Importers, Exporters, the Customs Brokers, the Custodians for every activity relating to Imports and Exports made through Custom Houses/ICDs of this Commissionerate.



A portal that provides e-filing services to:

- ❖ the trade, cargo carriers and other clients of Customs Department through which one can e-file customs documents, make e-payment of duties, check & track query status of documentation.
- ❖ The Custom Brokers can also avail transactional services for imports and exports.



### **Customs Duty Calculator:**

A tool developed by C.B.E.C is very much useful to the Trade in calculating and ascertaining duty to be paid to the Government.



### **On line payment of duty:**

Importer or Exporter can make payment of customs duties for imported or exported cargo from any where in India and at any point of time – with this module through ICEGATE portal.



### **NACEN e-learning:**

'E-learning modules' developed by NACEN through its distance learning portal 'www.nacen.in/lms' is making commendable assistance to departmental officers in updating their knowledge and skills in rendering better and greater facilitation to the trade.



An on-line information prodigy, available in NACEN Kanpur's website **nacenkanpur.gov.in** – is providing Customs related information to every one with easy access.



### **e-helpline:**

An online facility - at Zonal level – assisting Trade and Industry in getting clarifications on the following three areas without a visit to Offices/Department.

- i) *assessment matters,*
- ii) *resolving procedural delays*

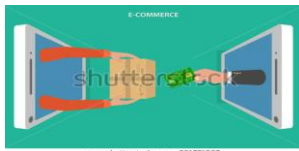


iii) addressing system related problems including ICES related issues.



### **Eelectronic Delivery Order:**

‘Electronic Delivery Order’ - an electronic messaging system between Shipping lines and Custodians – took its shape in place of a paper based Delivery Order results in a considerable reduction in transaction costs & time taken in import and export clearances.



### **e-TP Copy**

In Customs Preventive Commissionerate, Vijayawada, the e-TP module and e-TP are on their course in movement of all Import/Export Cargo under ‘Transshipment’ ‘from or to’ ICD’s, SEZs & Other Sea Ports and vice-versa.



### **Summary Copy**

The detailed copy of the Shipping Bill is generally not required by the Authorised Dealer. Hence, provision is made for printing a summary copy.



### **Single Window Project - Online message exchange:**

This message exchange system enabling the Trade and Industry in in complying requirements of all regulatory agencies (such as Animal Quarantine, Plant Quarantine, Drug Controller, Textile Committee etc.) on a common platform.



### *REDUCTION:*

This Commissionerate has taken steps for reduction of present dwell time of the following fields to minimum possible so that a balance shall be maintained between statutory compliance requirements and speeder facilitation to the trade.

For Imports:

- Filing of BE to Assessment of BE
- Registration of goods to OOC

For Exports:

- Goods Registration to LEO.
- EGM Closure to DBK Sanction.



## System

A proud moment to inform that to both the sea ports of Kakinada and Krishnapatnam of this Commissionerate are awarded **24 x 7** facility status. Both the Department and Custodians are equipped with dedicated and committed staff for 24 x 7 services.

An era of ‘**Digital Signature**’ is in rise and shine from 01.01.2016 pushing the age old practice of ‘submission of



physically signed documents’ to dusk. Around 97% of import and export declarations & manifest – in this Commissionerate - are electronically filed with digital signatures and only balance of 3% through Service Centre.



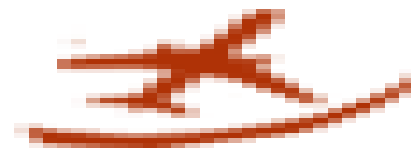
### CCFC & OPEN HOUSE MEETINGS –

With an aim to amicably resolve / overcome the problems or difficulties and to render faster and smoother clearance of Import & Export Cargo, Customs Clearance Facilitation Committee (CCFC) Meetings {with all stake holders} and Open House (OPH) Meetings {with Exporters, Importers and the concerned Trade} is held regularly in every month in this Commissionerate on the following ‘days’.

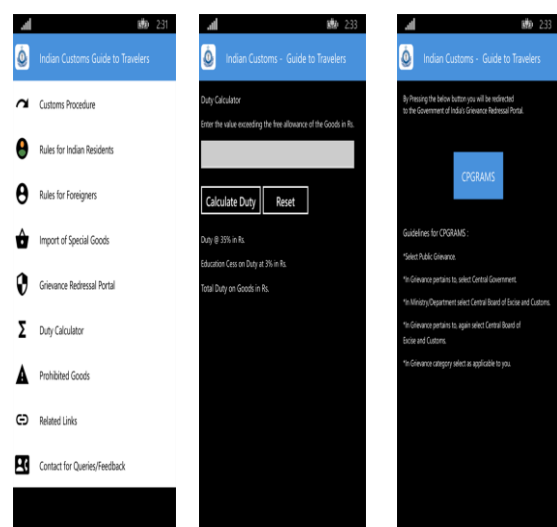
- At Kakinada Customs House - On first Wednesday of every month
- At Krishnapatnam Custom House - On fourth Wednesday of every month
- At I.C.D., Marripalem - Once in three months Open House Meeting is held.

Risk Management System – an automatic facilitation of Bills of Entry (for import) and Shipping Bills (for Export) without assessment and examination – is aimed at benefiting

- Importer & Exporter in dramatically reducing the time and cost involved in the normal customs clearance.
- Custom officers in focussing their time and energies on the import/export goods that need a detailed attention.



### Indian Customs Traveller Guide Mobile App Launched.





Using this Single Window Interface for Facilitating Trade (SWIFT) and Integrated Risk Management facility for Partner Government Agencies (PGAs), the importers & exporters able to file a common electronic 'Integrated Declaration' on this 'One Interface' - encompassing requirements of 'Many Agencies'.

### ONE INTERFACE – MANY AGENCIES



In this Commissionerate SWIFT is at door steps of Importers & Exporters in reaping its benefits viz .

- provides a single point interface for clearance of import goods;
- Replaces 9 separate documents with one integrated Customs Electronic declaration;
- Facilitates trade by reducing dwell Time & improve Ease of Doing Business;

- Reduces documentation & cost of clearance;
- Brings 6 Participating Govt agencies on a single platform; and
- Eliminates need for tax-payers to interact separately with these agencies.



### **Authorised Economic Operator**

- The Authorised Economic Operator (AEO) Status symbolises an internationally recognized quality mark for 'security and reliability' in the course of international trading.
- An entity with an AEO status shall be considered internationally as a 'secure' and a reliable trading partner.
- This New Programmed offers only One Tier of Certification (AEO-LO) for Economic Operators - other than importers and the exporters.
- This Programme Officers three tiers of certification (AEO-T1, AEO-T2 & AEO-T3) for importers & exporters,

M/s. Krishnapatnam Port Company Limited of this Commissionerate was awarded with this prestigious AEO status on 05.08.2015.

This Commissionerate is organising 'AEO Out Reach and Road Show Programmes' to create awareness and enthusiasm among Importers & Exporters about benefits of the scheme.



### New Warehousing Provisions:

Advent of new Warehousing Provisions in 2016, brings the following radical changes:

- ➔ Erstwhile system of physical control and locking of public and private warehouses by Customs is dispensed with and replaced with record based controls.
- ➔ Renewal of licenses is also done away with 'life time validity' of license.
- ➔ Facilities such as on line Warehousing Code, furnishing of common bond and maintenance of bond register on line etc. Are available to the trade resulting in reduction of transaction costs and burden of documentation.



### Indirect Tax Dispute Resolution Scheme, 2016:

The Scheme provides immunity to the applicant

- From all proceedings under the Customs Act
- Appeal pending before Commissioner (A) Stands disposed off.
- No matter relating the impugned order shall be reopened thereafter in any proceedings under the Act before any authority or court.

The above immunity is available to the applicant only if the applicant pays the duty, interest and penalty equivalent to 25% of penalty imposed and shall make a declaration to this effect to the 'Designated Authority' before 31.12.2016. This immunity is applicable to those Cases Commissioner (Appeals) pending before the said appellate authority before 01.03.2016.



### CITIZEN CENTRIC SERVICE DELIVERY:

Directorate General of Tax Payer Services established in 2015

Tax-Payer Services Free of Cost

Tax Payer Helpdesk: National Toll-free number and e-mail  
(You are important to us and we are committed to resolving your **difficulties**.)

Self-Help Features – Learning Management System (LMS), User Manuals & FAQs



### CBEC ON THE WEB

CBEC's information portal for Customs

Indian Customs EDI Gateway – Provides e-filing, e-payment & e-Tracking services for Importer & Exporters





## TAX PAYERS FACILITATION CENTRE

- As part and parcel of 'Ease of Doing Business', Tax payer facilitation centres are opened at Krishnapatnam Port, Kakinada Port and ICD, Guntur w.e.f 15/10/2015.
- These Centres act as a Single Window System for accepting / handling all tax payers queries / complaints / grievances with issuance of unique acknowledgement number on the spot.



## DAY

Every "WEDNESDAY" (from 10.30 A.M. to 01.30 P.M.) was designated as Taxpayers day in Customs. The Tax Payers are free to walk-in without prior appointments and meet the Commissioner, Joint Commissioner, Deputy & Assistant Commissioner or Superintendent of Customs to address their grievances expeditiously.



It is a document of Commitment to the Citizens made by the Organisation in respects of Standard of Services, Information, Choice and Consultation, Non-discrimination and Accessibility, Grievance Redress, Courtesy and Value for Money.

## Grievances

A centralised portal namely CPGRAMS ([www.pgportal.gov.in](http://www.pgportal.gov.in)) is available and accessible to any citizen to lodge any grievance. The system will automatically acknowledge the same. All such grievances received in this Commissionerate is duly attended and addressed expeditiously.



The Commissionerate is committed in implementing Sevottam from 01/09/2015 in pursuit of service the tax payers at its best. This Commissionerate accordingly pledge:

- All written communications will be acknowledged immediately and in no case later than 7 working days
- Convey decision on matters relating to declarations or assessments or any other matter within 15 working days of their receipt
- Release seized documents, which have not been relied on for the issue of the Show Cause Notice, within 30 days from the date of issue of the said notice, unless otherwise provided under the law.



The Ombudsman – an independent authority and out of the jurisdiction of the Customs, Central Excise and Service Tax department. The Ombudsman functions :

- The Ombudsman receive complaints from taxpayers on any grievances
- Try to facilitate their satisfaction or settlement by agreement, through conciliation and mediation between the Department and the aggrieved parties or by passing an ‘award’ in accordance with the Guidelines.

This Commissionerate is extending all requisite assistance by way of providing information etc to the authority.



- GST Implementation
- ❖ Development of Mobile Apps for Tax Payer’s convenience
- ❖ Harnessing the Power of Big Data
- ❖ Wider Presence on Social Media
- ❖ Data Exchange with State Govts. & Other Agencies
- ❖ Non-Intrusive Inspection of Cargo using container Scanners
- ❖ Implementation of Digital Signature based system
- ❖ Automated Recordation & Targeting System for IPR Protection